



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 124
ROCKLAND, WI 54643

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY**Utility Address:** P.O. BOX 124

ROCKLAND, WI 54643

When was utility organized? 7/12/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN DONSKEY**Title:** VILLAGE CLERK**Office Address:**

105 W CENTER STREET

P.O. BOX 8

ROCKLAND, WI 54643

Telephone: (608) 486 - 4037**Fax Number:** (608) 486 - 4078**E-mail Address:** villageofrockland@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES N OLSON**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** jnolson@centurytel.net

President, chairman, or head of utility commission/board or committee:

Name: MR DANIEL BROOKS**Title:** PRESIDENT**Office Address:**

406 MOURNING DRIVE

ROCKLAND, WI 54643

Telephone: (608) 486 - 4067**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES N OLSON**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.
201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601**Telephone:** (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** jnolson@centurytel.net**Date of most recent audit report:** 3/15/2006**Period covered by most recent audit:** 2005

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM ELLS**Title:** SUPERINTENDENT**Office Address:**105 W CENTER STREET
P.O. BOX 8
ROCKLAND, WI 54643**Telephone:** (608) 486 - 4037**Fax Number:** (608) 486 - 4078**E-mail Address:**

Name of utility commission/committee: ROCKLAND UTILITY BOARD

Names of members of utility commission/committee:MR DANIEL BROOKS, PRESIDENT
MR RON COPHER, TRUSTEE
MR DALE NAUMAN, TRUSTEE
MR DALE PIPER, TRUSTEE
MS KATHY SCHMIDT, TRUSTEE
MR MARK VAN WORMER, TRUSTEE
MR JIM WALTER, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/12/1968

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	43,647	42,490	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,787	25,707	2
Depreciation Expense (403)	8,098	4,476	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,809	7,631	5
Total Operating Expenses	47,694	37,814	
Net Operating Income	(4,047)	4,676	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,047)	4,676	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	952	508	9
Miscellaneous Nonoperating Income (421)	76,786	76,414	10
Total Other Income	77,738	76,922	
Total Income	73,691	81,598	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,686)	(3,686)	11
Other Income Deductions (426)	2,194	2,194	12
Total Miscellaneous Income Deductions	(1,492)	(1,492)	
Income Before Interest Charges	75,183	83,090	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,207	19,316	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	25,207	19,316	
Net Income	49,976	63,774	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	649,355	659,306	19
Balance Transferred from Income (433)	49,976	63,774	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	73,725	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	699,331	649,355	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	43,647		43,647	1
Total (Acct. 400):	43,647	0	43,647	
Operation and Maintenance Expense (401):				
Derived	31,787		31,787	2
Total (Acct. 401):	31,787	0	31,787	
Depreciation Expense (403):				
Derived	8,098		8,098	3
Total (Acct. 403):	8,098	0	8,098	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	7,809		7,809	5
Total (Acct. 408):	7,809	0	7,809	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(4,047)	0	(4,047)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON SAVINGS ACCOUNT	865	0	865	10
INTEREST ON SPECIAL ASSESSMENTS	87	0	87	11
Total (Acct. 419):	952	0	952	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NON-REGULATED SEWER INCOME	70,144	0	70,144 13
FORGIVENESS OF PROP TAX EQUIV BY VILLAGE	6,642	0	6,642 14
Total (Acct. 421):	76,786	0	76,786
TOTAL OTHER INCOME:	77,738	0	77,738

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,686)		(3,686) 15
NONE	0	0	0 16
Total (Acct. 425):	(3,686)	0	(3,686)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		2,194	2,194 17
NONE	0	0	0 18
Total (Acct. 426):	0	2,194	2,194
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,686)	2,194	(1,492)

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	25,207		25,207 19
Total (Acct. 427):	25,207	0	25,207
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	25,207	0	25,207
NET INCOME:	52,170	(2,194)	49,976
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	322,306	327,049	649,355 25
Total (Acct. 216):	322,306	327,049	649,355
Balance Transferred from Income (433):			
Derived	52,170	(2,194)	49,976 26
Total (Acct. 433):	52,170	(2,194)	49,976
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	374,476	324,855	699,331

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	43,647	0	0	0	43,647	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	43,647	0	0	0	43,647	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,014,170	460,069	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	173,712	163,221	2
Net Utility Plant	840,458	296,848	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,458,891	1,246,358	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	345,853	317,992	4
Net Nonutility Property	1,113,038	928,366	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,518	30,518	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,143,556	958,884	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	69,537	46,218	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,746	2,655	11
Other Accounts Receivable (143)	10,007	9,675	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,342	34,474	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	85,632	93,022	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,069,646	1,348,754	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,129	3,129	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	699,331	649,355	23
Total Proprietary Capital	702,460	652,484	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,200,027	623,094	26
Total Long-Term Debt	1,200,027	623,094	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	34,202		28
Payables to Municipality (233)	61,423	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,181	3,137	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	100,806	3,137	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	66,353	70,039	36
Total Deferred Credits	66,353	70,039	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,069,646	1,348,754	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	460,069	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	600,865	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	218,348	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	194,957				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,014,170	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	91,210	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	82,502	0	0	0	12
Total Accumulated Provision	173,712	0	0	0	
Net Utility Plant	840,458	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	82,913				82,913	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,098				8,098	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	199				199	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,297	0	0	0	8,297	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	91,210	0	0	0	91,210	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.01%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	80,308				80,308	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	2,194				2,194	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,194	0	0	0	2,194	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	82,502	0	0	0	82,502	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.01%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,246,358			1,246,358	1
Other (specify):					
CONSTRUCTION IN PROGRESS	0	212,533		212,533	2
Total Nonutility Property (121)	1,246,358	212,533	0	1,458,891	
Less accum. prov. depr. & amort. (122)	317,992	27,861		345,853	3
Net Nonutility Property	928,366	184,672	0	1,113,038	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,129	1
Changes during year (explain):		2
Balance end of year	3,129	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER/SEWER MAIN EXTENSIONS	05/27/2005	05/27/2014	4.50%	78,108	1
WATER/SEWER MAIN EXTENSIONS	06/28/2005	06/28/2014	4.90%	216,969	2
Water/Sewer Main Extensions	10/17/2005	10/17/2014	4.50%	321,700	3
New Sewer Plant - WI Clean Water Fund	05/14/1997	05/01/2017	3.02%	583,250	4
Total for Account 224				<u>1,200,027</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,809	2
Charged electric department expense		3
Charged sewer department expense	1,855	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,664	
Taxes paid during year:		
County, state and local taxes	6,642	6
Social Security taxes	2,986	7
PSC Remainder Assessment	36	8
Other (explain):		
NONE		9
Total payments and other debits	9,664	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FIRST NATIONAL BANK	0	1,830		1,830	3
FARMERS STATE BANK	0	5,355	4,941	414	4
Clean Water Fund	3,137	18,022	18,222	2,937	5
Subtotal	3,137	25,207	23,163	5,181	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,137	25,207	23,163	5,181	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEBT REDEMPTION FUND	30,518	2
Total (Acct. 124):	30,518	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,746	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	2,746	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,007	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	10,007	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PUT ON TAX ROLL	3,342	12
Total (Acct. 145):	3,342	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CONSTRUCTION COSTS ALLOCATED TO UTILITY AT YEAR-END	61,423	16
Total (Acct. 233):	61,423	
Other Deferred Credits (253):		
Regulatory Liability	66,353	17
NONE		18
Total (Acct. 253):	66,353	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	413,510	0	0	0	413,510	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	87,061	0	0	0	87,061	4
Customer Advances for Construction					0	5
Regulatory Liability	68,196	0	0	0	68,196	6
					0	7
Average Net Rate Base	258,253	0	0	0	258,253	
Net Operating Income	(4,047)	0	0	0	(4,047)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.57%	N/A	N/A	N/A	-1.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.8	1
Electric		2
Gas		3
Sewer	0.9	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	70,039	0	0	0	70,039	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,686	0	0	0	3,686	3
Other (specify):					0	4
Balance End of Year	66,353	0	0	0	66,353	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 143 - consists of customer accounts receivable.

Acct 145 - done

Acct 233 - Meadow Park Estates construction in progress costs re-allocated at year-end.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	43,150	41,542	1
Total Sales of Water	43,150	41,542	
Other Operating Revenues			
Forfeited Discounts (470)	117	149	2
Other Water Revenues (474)	380	799	3
Total Other Operating Revenues	497	948	
Total Operating Revenues	43,647	42,490	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	21,404	17,202	4
General Operating Expenses (680-690)	10,383	8,505	5
Total Operation and Maintenance Expenses	31,787	25,707	
Other Operating Expenses			
Depreciation Expense (403)	8,098	4,476	6
Amortization Expense (404)		0	7
Taxes (408)	7,809	7,631	8
Total Other Operating Expenses	15,907	12,107	
Total Operating Expenses	47,694	37,814	
NET OPERATING INCOME	(4,047)	4,676	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	210	10,457	26,214	4
Commercial	9	1,488	2,291	5
Industrial				6
Total Metered Sales to General Customers (461)	219	11,945	28,505	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		14,360	8
Other Sales to Public Authorities (464)	4	49	285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	224	11,994	43,150	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	14,360	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	14,360	
Forfeited Discounts (470):		
Customer late payment charges	117	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	117	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	380	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	380	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	12,317	11,819	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,150	4,248	3
Chemicals (630)	891	754	4
Supplies and Expenses (640)	327	381	5
Repairs of Water Plant (650)	2,719	0	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	21,404	17,202	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,404	4,303	8
Office Supplies and Expenses (681)	550	816	9
Outside Services Employed (682)	2,686	1,857	10
Insurance Expense (684)	1,117	1,041	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)	137	170	13
Miscellaneous General Expenses (689)	1,489	318	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	10,383	8,505	
Total Operation and Maintenance Expenses	31,787	25,707	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		6,642	6,517	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		144	128	2
Net property tax equivalent		6,498	6,389	
Social Security		1,275	1,217	3
PSC Remainder Assessment		36	25	4
Other (specify): NONE			0	5
Total tax expense		7,809	7,631	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195443				3
County tax rate	mills		4.046662				4
Local tax rate	mills		3.768197				5
School tax rate	mills		10.080910				6
Voc. school tax rate	mills		2.190749				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.281961				10
Less: state credit	mills		1.211126				11
Net tax rate	mills		19.070835				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.768197				14
Combined School Tax Rate	mills		12.271659				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.039856				17
Total Tax Rate	mills		20.281961				18
Ratio of Local and School Tax to Total	dec.		0.790843				19
Total tax net of state credit	mills		19.070835				20
Net Local and School Tax Rate	mills		15.082045				21
Utility Plant, Jan. 1	\$	460,069	460,069				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	460,069	460,069				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	460,069	460,069				26
Assessment Ratio	dec.		0.957195				27
Assessed Value	\$	440,376	440,376				28
Net Local & School Rate	mills		15.082045				29
Tax Equiv. Computed for Current Year	\$	6,642	6,642				30
Tax Equivalent per 1994 PSC Report	\$	5,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	6,642					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	65,993		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	65,993	0	
PUMPING PLANT			
Land and Land Rights (320)	487		12
Structures and Improvements (321)	38,409	266,723	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,105	15,683	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	60,001	282,406	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,199		23
Total Water Treatment Plant	14,199	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			65,993	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	65,993	
PUMPING PLANT				
Land and Land Rights (320)			487	12
Structures and Improvements (321)			305,132	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,788	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	342,407	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,199	23
Total Water Treatment Plant	0	0	14,199	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	243		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	31,033		26
Transmission and Distribution Mains (343)	15,883	81,493	27
Fire Mains (344)	0		28
Services (345)	3,453		29
Meters (346)	19,860		30
Hydrants (348)	2,587	10,810	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	73,059	92,303	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,234		36
Transportation Equipment (373)	2,326		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	8,344		39
Total General Plant	12,904	0	
Total utility plant in service directly assignable	226,156	374,709	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	226,156	374,709	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			243 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			31,033 26
Transmission and Distribution Mains (343)			97,376 27
Fire Mains (344)			0 28
Services (345)			3,453 29
Meters (346)			19,860 30
Hydrants (348)			13,397 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	165,362
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,234 36
Transportation Equipment (373)			2,326 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			8,344 39
Total General Plant	0	0	12,904
Total utility plant in service directly assignable	0	0	600,865
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	600,865

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	158,193		27
Fire Mains (344)	0		28
Services (345)	34,394		29
Meters (346)	0		30
Hydrants (348)	25,761		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	218,348	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	218,348	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	218,348	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			158,193 27
Fire Mains (344)			0 28
Services (345)			34,394 29
Meters (346)			0 30
Hydrants (348)			25,761 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	218,348
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	218,348
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	218,348

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			989	989	1
February			944	944	2
March			976	976	3
April			1,015	1,015	4
May			1,093	1,093	5
June			1,417	1,417	6
July			1,553	1,553	7
August			1,127	1,127	8
September			1,000	1,000	9
October			1,065	1,065	10
November			916	916	11
December			939	939	12
Total annual pumpage	0	0	13,034	13,034	
Less: Water sold				11,994	13
Volume pumped but not sold				1,040	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				150	16
Volume related to equipment/system malfunction				20	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				170	19
Volume pumped but unaccounted for				870	20
Percent of water lost				7%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	24
Date of maximum: 8/21/2005					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/29/2005					28
Total KWH used for pumping for the year				63,156	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
105 WATER STREET	1	220	10	26,400	Yes	1
SPRUCE STREET	2	220	10	240,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	ROCKLAND WI	SPRUCE STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE-NW	GOULD		5
Year Installed	1968	2005		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	175	250		8
Pump Motor or Standby Engine Mfr	U.S.	FRANKLIN ELECTRIC		9
Year Installed	1968	2005		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	102		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	15,011	0	0	0	15,011	1
P	D	6.000	1,185	0	0	0	1,185	2
M	T	8.000	2,080	1,750	0	0	3,830	3
P	D	8.000	450	0	0	0	450	4
Total Within Municipality			18,726	1,750	0	0	20,476	
Total Utility			18,726	1,750	0	0	20,476	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	212	0	0	0	212	4	1
M	1.000	1	0	0	0	1		2
Total Utility		213	0	0	0	213	4	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	44	0	0	0	44	12	1
0.750	200	0	0	0	200	32	2
1.000	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
4.000	1	0	0	0	1	1	5
Total:	249	0	0	0	249	45	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	37	5	0	2	0	0	44	1
0.750	173	1	0	1	0	25	200	2
1.000	0	3	0	0	0	0	3	3
2.000	0	0	0	1	0	0	1	4
4.000	0	0	0	0	1	0	1	5
Total:	210	9	0	4	1	25	249	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	35	3			38	2
Total Fire Hydrants	35	3	0	0	38	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	38
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Acct 650 - Includes pump repairs of \$2,214.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

Acct 686 - All employees are part-time. No pensions or benefits are paid by the Village.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Acct 321 - Pumphouse for new well #2 and improvements to well #1 pumphouse.

Acct 325 - Pumping equipment for new well #2.

Acct 343 - Water main extension of Water Street.

Acct 348 - Hydrants added for Water Street extension.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The property owners will be charged by special assessment for the cost of water mains. Assessments will be made in 2006 as the project wasn't completed until 12/05.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
